

# BOARD OF ASSESSMENT APPEALS

Pursuant to P.A. 95-283, of the State of Connecticut, an application to appeal an assessment must be filed: on or before **February 20**. **Highlighted sections must be completed.** The Board of Assessment Appeals does not have to give a hearing date to incomplete applications. Please print of type.

Applications may be sent to:  
Board of Assessment Appeals  
415 Route 169  
Woodstock, CT 06281

## Application to Appeal

| Property Owner                      | Grand List of:                           | List No: |
|-------------------------------------|--|----------|
| Name                                | Property Description:                    |          |
| Address                             | No. & Street                             |          |
| City/State/Zip                      | Map/Lot:                                 |          |
| Appellant                           | Property type: Real, Personal, 2018 SMV  |          |
| Name                                | Reason for appeal: (Please attach proof) |          |
| Address                             |  |          |
| City/State/Zip                      |  |          |
| Correspondence & Contact            |  |          |
| Name                                | Appellant's estimate of Value:           |          |
| Address                             |  |          |
| City/State/Zip                      | Signature of Property owner or agent     | Date     |
| Phone No.                           |  |          |
| Email:                              |  |          |
| Board Of Assessment Appeals has     | Date                                     | Time     |
| Scheduled an appointment as follows |  | Place    |

## APPEAL SUMMARY

| ASSESSMENTS       | GRAND LIST | BOARD OF ASSESSMENT APPEALS |
|-------------------|------------|-----------------------------|
| Land              |            |                             |
| Building          |            |                             |
| Miscellaneous     |            |                             |
| Total             |            |                             |
| Motor Vehicle     |            |                             |
| Personal Property |            |                             |

X\_\_\_\_\_ X\_\_\_\_\_

X\_\_\_\_\_ Date of Board Decision:\_\_\_\_\_

Pursuant to Sec. 12-117a of the Connecticut General Statutes you may appeal this BAA decision to the Superior Court within two months from the date this notice was mailed.

**\*\*PLEASE SEE REVERSE for Board of Assessment Appeals requirements\*\***

When appealing your Real Estate Assessment, the board requires three comparable sales in advance so they can be researched.

|                    |                      |
|--------------------|----------------------|
| Comparable Sale #1 |                      |
| Address: _____     | Map/Lot: _____       |
| Sale Price: _____  | Date of Sale: _____  |
| Comparable Sale #2 |                      |
| Address: _____     | Map/Lot: _____       |
| Sale Price: _____  | Date of Sale: _____  |
| Comparable Sale #3 |                      |
| Address: _____     | Map/Lot: _____       |
| Sale Price: _____  | Date OF Sale : _____ |

**Appealing the assessed value of your property:**

Please fill out the paperwork carefully and submit it before the deadline. You must indicate clearly what you think the value of the property is, and why your valuation is different than the figure the town arrived at.

Understand how the town arrived at its figure and how your valuation differs, and be prepared to explain this to the Board of Assessment Appeals (BOAA). Get a copy of your “card”, the data file the town has which shows the acreage, square footage, condition, outbuildings, and so forth. Confirm that everything is accurate. Factual errors are the easiest basis for an appeal.

Real estate is revalued for tax purposes at least every 5 years. All real estate is valued at the same time so that prevailing market conditions are applied equally to all property. When appealing, you must be able to show evidence of the value of your property at the time of the last town-wide revaluation. Property values may have changed in the intervening months/years, but the pertinent question is whether the valuation was done properly at the time of the applicable revaluation. An independent appraisal may not be adequate evidence if it is not dated for the same period as the revaluation.

A motor vehicle’s valuation for tax purposes is usually 70% of average retail value based on NADA data as of October 1st each year. Thus a bill received in July will be based on the value as of October 1st of the preceding year. Most vehicles come in several models and an appellant should ask the assessor which exact model was used. Some vehicles are specialized and require different approaches. Review everything with the assessor before coming before the BOAA. Motor vehicle assessment appeals are normally handled in September.

**See also:**

<https://cga.ct.gov/2014/rpt/pdf/2014-R-0280.pdf>

<https://www.cga.ct.gov/2018/rpt/pdf/2018-R-0309.pdf>

<https://portal.ct.gov/DMV/Tax-Questions/Tax-Questions/Town-Property-Tax-Information>